

EXHIBIT C

SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL

For Tax Restructuring Services:

Name	Title	Hourly Rate	Total Hours Billed	Total Compensation
Alex, Harrison	Associate	\$280.00	5.10	\$1,428.00
Angstadt, Brian	Managing Director	\$765.00	11.20	\$8,568.00
	Senior Manager	\$650.00	40.40	\$26,260.00
Arazi, Albert	Senior Manager	\$650.00	0.50	\$325.00
Beck, Michael	Senior Manager	\$650.00	3.50	\$2,275.00
Burkhard, Arthur	Managing Director	\$765.00	2.00	\$1,530.00
Cordonnier, Caleb	Senior Manager	\$650.00	0.50	\$325.00
Coyne, Thomas	Senior Manager	\$650.00	7.50	\$4,875.00
Daniel, Russell	Partner	\$765.00	4.65	\$3,557.25
Dodson, Jeffrey	Manager	\$570.00	3.00	\$1,710.00
Gillett, Julie Ann	Associate	\$280.00	3.00	\$840.00
Hughes, Laura Michael	Manager	\$570.00	6.70	\$3,819.00
Lohmann, Brianna	Associate	\$280.00	1.00	\$280.00
McKnight, Thomas	Managing Director	\$765.00	0.90	\$688.50
McNaull, Amberley	Senior Associate	\$460.00	23.50	\$10,810.00
Mong, Keith	Managing Director	\$765.00	1.00	\$765.00
Sanchez, Sharrilyn	Director	\$650.00	3.50	\$2,275.00
Stockdale, Thomas	Senior Manager	\$650.00	2.20	\$1,430.00
VandenBrul, Andrew	Managing Director	\$765.00	0.70	\$535.50
Wade, Jason	Director	\$650.00	0.50	\$325.00
Werth, Raymond	Partner	\$765.00	4.00	\$3,060.00
TOTAL			125.35	\$75,681.25

For Tax Valuation Services:

Name	Title	Hourly Rate	Total Hours Billed	Total Compensation
Arnett, Allen	Managing Director	\$720.00	8.50	\$6,120.00
Cho, Sylvia	Principal	\$720.00	8.80	\$6,336.00
Dorshow, Ryland	Senior Associate	\$400.00	4.80	\$1,920.00
Gilmore, John	Director	\$590.00	2.70	\$1,593.00
Gruenes, Matthew	Senior Associate	\$400.00	2.90	\$1,160.00
Kohnle, Ann-Katrin	Manager	\$500.00	11.50	\$5,750.00
Kolbus, Brianna	Senior Associate	\$400.00	5.65	\$2,260.00
Magdziarz, Michael	Manager	\$500.00	11.65	\$5,825.00
Miller, Alli	Senior Associate	\$400.00	11.70	\$4,680.00
Ogrodny, Jozef	Director	\$590.00	4.60	\$2,714.00
Sanders, Matthew	Manager	\$500.00	21.50	\$10,750.00
Scheltens, Kelly	Senior Manager	\$590.00	13.50	\$7,965.00
Triana Mayorga, Juan	Associate	\$270.00	2.25	\$607.50
TOTAL			110.05	\$57,680.50

For Employment Tax Services (Hourly Services):

Name	Title	Hourly Rate	Total Hours Billed	Total Compensation
Arazi, Albert	Senior Manager	\$650.00	0.50	\$325.00
Bellovin, Hal	Managing Director	\$765.00	20.25	\$15,491.25
Caiazzo, Mary	Senior Associate	\$460.00	7.25	\$3,335.00
Cianciotta, Joseph	Senior Associate	\$460.00	8.50	\$3,910.00
TOTAL			\$36.50	\$23,061.25

Totals By Project	Total Hours	Total Fees
Totals for Tax Structuring Services	125.35	\$75,681.25
Totals for Valuation Services	110.05	\$57,680.50
Totals for Employee Tax Services	36.50	\$23,061.25
TOTAL	271.9	\$156,423.00*

* The total amount of fees incurred for all of the Plan Services rendered by Grant Thornton during the Fee Period (including both the Total Fees for hourly work in the amount of \$156,423.00 plus the fixed fees charged for certain Employee Tax Services in the amount of \$36,287.50), is \$192,710.50.